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Date: May 26, 2004

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From: Maria C. Gasaway

Of: USPTO – Art Unit 1771

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SUBJECT: AMENDMENT AFTER FINAL

Serial No.: U.S. Patent Application 10/038,968 - Filed December 31, 2001

I hereby certify that an After Final Amendment is being transmitted to the U.S. Patent and Trademark Office (Fax No. (703) 872-9306) to: Examiner J. Boyd (Art Unit 1771) on May 26, 2004.

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**OFFICIAL****AFTER FINAL****IN THE U.S. PATENT AND TRADEMARK OFFICE**

Applicant: Michael et al.

Appl. No.: 10/038,968

Group: 1771

Filed: 12/31/2001

Examiner: J. Boyd

For: STRUCTURALLY ENHANCED SOUND AND HEAT ENERGY  
ABSORBING LINER AND RELATED METHOD**AMENDMENT**Commissioner of Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In reply to the Final Office Action dated March 26, 2004, the following amendments and remarks are submitted. In view of these, the Applicants respectfully requests reconsideration and further examination culminating in a Notice of Allowability.